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Six Thousand Lawyers Studying Taxation

Dicta Editorial Board

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Six Thousand Lawyers Studying Taxation

The constantly increasing importance of a complex federal tax system has emphasized the need for a basic knowledge of taxation by every lawyer. The technical language of the tax statutes has discouraged many attorneys from offering a service in a field which should lie within the domain of every lawyer.

Almost every type of business transaction today involves tax questions. The purchase, sale, lease, development, or abandonment of any kind of property usually results in some kind of taxable gain or deductible loss. The method employed by the attorney in handling a transaction will often increase or reduce the amount of tax to be paid by the client.

Requests were received by the American Bar Association from lawyers in all parts of the United States to aid them in learning more about the federal tax laws. The Practising Law Institute, whose courses for lawyers have been outstandingly successful, has cooperated with the American Bar Association Section of Taxation in developing a practical program of training for lawyers in tax matters.

A group of more than twenty tax attorneys, with Professor Erwin N. Griswold of Harvard Law School serving as editor-in-chief, has prepared a unique series of easily understandable, concise, and authoritative articles on the federal tax system. Any careful lawyer who will spend a reasonable amount of time studying the pamphlets in this series should obtain a working familiarity with the fundamentals of federal taxation.

The tax course is especially designed to meet the needs of practicing lawyers. It presents the fundamental concepts of the federal income, excess profits, estate and gift tax laws. The rules and their exceptions are explained and illustrated. The methods to be employed in handling typical tax matters are explained step by step. Suggestions for tax savings are pointed out. The emphasis is on the major principles of the tax laws, and those matters which arise most frequently.

The course is issued in the form of fourteen pocket-size pamphlets, printed in good size type with ample headings and indexes. They lend themselves to convenient home and office study. Facsimile copies of typical tax returns, accompanied by detailed explanations of how to prepare tax returns of individuals, partnerships, and corporations are included. The articles deal with Items of Gross Income; Deductions from Gross Income; Exemptions and Credits; Accounting Methods; Capital Gains and Losses; Recognition of Gain or Loss on Sales and Exchanges and Basic Problems; Corporations; Preparation of Tax Returns; Partnerships, Estates and Trusts; Excess Profits Tax; Federal Estate; Gift Tax; and Tax Practice and Procedure.

There are more than 770 pages of text, supplemented by a 400-page edition of the Revenue Code, and 240 pages on the new 1943 Revenue Act. The subscription fee for the entire series is \$10.00. Subscriptions are received by the Practicing Law Institute, 150 Broadway, New York 7, N. Y. The Practicing Law Institute is a non-profit institution conducting courses on taxes and other subjects.

Criminal Law Revision Committee Starts Work

Ten members of the criminal law revision committee of the Colorado Bar Association met recently at the first call to start its work, according to an announcement made by the chairman, Ralph Carr. The discussion resulted in a plan to appoint four sub-committees to start the work by having frequent meetings so as to have material prepared for a report to the bar association at its annual meeting in September. The chairman hoped that this would then be rounded out and ready for submission to the general assembly in January, 1945. The sub-committees named are as follows:

Co-ordinating: Jean S. Breitenstein, chairman, Frank D. Allen, Richard H. Simon, Charles Rosenbaum, Stanley H. Johnson, Mollie O. Edison, Charles C. Sackmann.

Pardons and paroles: Robert W. Steele, chairman, Arthur C. Gordon, Robert A. Smith, Claude W. Blake, Irl Foard, Charles T. Mahoney.

Statutes: Anthony Zarlengo, chairman, O. Otto Moore, James T. Burke, Fred E. Dickerson, James N. Noland, Harry Behm, Frank H. Hall, Walter Scherer, James R. Groves, Roy A. Payton, Edward Sherman, William Scofield, Percy Morris, Bertha V. Perry.

Procedure: Kenneth W. Robinson, chairman, Ira L. Quiat, Frank L. Shaw, Carle Whitehead, Fred Mazzulla, William A. Mason, Frank F. Dolan.

*"Long, long years I've rung the curfew
from that gloomy, shadowed tower;
Every evening, just at sunset, it has
told the twilight hour;
I have done my duty ever, tried to do
it just and rig'ht,
Now I'm old I will not falter,—Curfew
it must ring to-night."*

CURFEW MUST NOT RING TO-NIGHT
by ROSA HARTWICK THORPE

A.L.R. Editors
ring the



CASE LAW CURFEWS

THIS thrilling poem, illustrating fidelity to duty and quick action in meeting an emergency, is again brought to mind by the annotation in 146 A.L.R. on page 1463 under the title, "Curfew in war time."

The annotation contains the recent U.S. Supreme Court cases upholding the proclamation of the Military Commander for the Western Defense Command requiring that certain nationals and persons of a certain national ancestry be within their place of residence between the hours of 8:00 P.M. and 6:00 A.M., which period was referred to as the hours of curfew.

This is an illustration of the type of annotation, and the speed with which the questions are covered, with exhaustive briefs, in the various volumes of AMERICAN LAW REPORTS. With over 14,000 of these questions now completely briefed in AMERICAN LAW REPORTS, A.L.R. has earned the reputation as a great source of detailed information.

The spirit described by the poet in "Curfew Must Not Ring To-night" is equally applicable to the zeal with which the A.L.R. editors brief for the profession the practical questions arising from day to day.

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